

DUE DILIGENCE CERTIFICATION

I, Mark Tallo, of Sandler, Travis & Rosenberg, P.A., counsel to Polartec LLC, certify that:

- (1) I have read the attached submission, and
- (2) based on the information made available to me by Mike Rose, Vice President, Global Product Development, I have no reason to believe that this submission contains any material misrepresentation or omission of fact.

Signed:  _____
Mark Tallo

Date: June 1, 2016